IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 3364 OF 2003
IN
INCOME TAX APPEAL (LDG.) NO. 1119 OF 2003

The Commissioner of Income-tax,
Mumbai. ... Appellant.

V/s.

M/s.Vitessee Trading Ltd., Mumbai. ... Respondent.

A.D.Kango for the appellant.

CORAM : DR.S.RADHAKRISHNAN and V.C.DAGA, JJ.

DATED : 9th April 2007.

P.C.:

. Heard learned counsel for the appellant.

2. By this notice of motion, appellant seeks to condone delay of 282 days in filing appeal. The appeal pertains to assessment year 1988-89. The total income chargeable to income-tax is shown as Rs.72,804/-. As such, the tax liability is much less than the amount prescribed in Circular F.No.279/126/98-ITJ dated 27th March 2000 issued by Central Board of Direct Taxes, Ministry of Finance (Department of Revenue), Government of India. No purpose would be served by condoning the delay, since we are not inclined to entertain the appeal. Notice of motion is, therefore, rejected. Appeal papers be consigned to record.

(V.C.DAGA J.) (DR.S.RADHAKRISHNAN,J.)